Volunteer Firefighter, EMS, & Reserve Peace Officer Tax Credit

Tax Credit Description

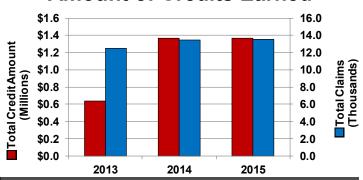
Volunteer firefighters and emergency medical personnel became eligible for a nonrefundable tax credit of \$50 in tax year 2013. In 2014, the tax credit was increased to \$100 and extended to reserve peace officers. Part-year volunteers must prorate their claim based on the number of months served. Unused credits cannot be carried forward.

Tax Year 2015 Claimant Fast Facts

- 13,507 Claimants
- \$1.37 Million in Credits
- \$96 Average Credit Claim
- 84.4% Estimated Utilization*

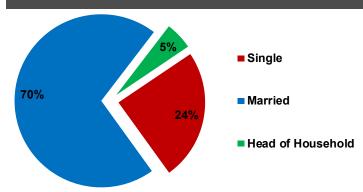
*The ratio of those claiming the credit against the estimated number of eligible volunteers in lowa

Annual Claimants and the Amount of Credits Earned

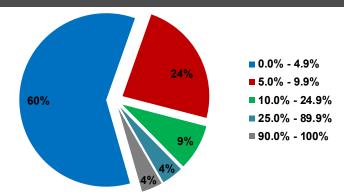


Household Claims by Filing Status

Share of Claims by Percent Credit Offset Tax Liability



Households where both taxpayers claimed the tax credit account for 5% of total credit claims.



Four percent of credit claims offset between 90% and 100% of the claimant's tax liability in TY 2015.

Number of Claimants by County Average Household Income of Claimants Winnebago Worth Osceola Mitchell Kossuth Winneshiek Sioux Hancock Cerro Gordo Floyd Obrien Clay Palo Alto Clayton Humboldt Bremer Wright Butler Plymouth Franklin Black Hawk Buchanan Delaware Webster Woodbury Calhoun Hamilton Hardin Jones Benton Linn Greene Story Marshall 27 - 71 Cedar Shelby Audubo Guthrie Dallas Polk Jasper lowa Muscatine Keokuk Washington Warren Marion Adair 111 - 165 166 - 228 Mills Montgomery Adams Union Clarke Lucas Monroe Wapello Jefferson Henry 229 - 427 Appanoose Van Buren